

OMNIPOTENT INDUSTRIES LIMITED

Balance Sheet as at 31st July, 2021

(Amt. ₹)

CIN: U74999MH2016PLC285902

| Particulars | Note No. | As at 31st July 2021 | As at 31st March 2021 |
|---|----------|----------------------|-----------------------|
| I. EQUITY AND LIABILITIES | | | |
| 1 Shareholders' Funds | | | |
| (a) Share Capital | 1 | 500,000 | 500,000 |
| (b) Reserves and Surplus | 2 | 28,020,867 | 17,716,712 |
| (c) Money received against Share Warrants | | - | - |
| 2 Share Application Money Pending Allotment | | - | - |
| 3 Non-Current Liabilities | | | |
| (a) Long-term Borrowings | 3 | 11,035,496 | 13,143,490 |
| (b) Deferred tax Liabilities (Net) | 4 | (60,893) | (73,756) |
| (c) Other Long term Liabilities | | - | - |
| (d) Long-term Provisions | | - | - |
| 4 Current Liabilities | | | |
| (a) Short-term Borrowings | | - | - |
| (b) Trade Payables | 5 | - | - |
| (i) Total outstanding dues of micro and small enterprises | | - | - |
| (ii) Total outstanding dues of creditors other than micro and small enterprises | | 185,134,865 | 150,552,656 |
| (c) Other Current Liabilities | 6 | 1,139,364 | 1,652,171 |
| (d) Short-term Provisions | 7 | 9,318,168 | 5,341,727 |
| TOTAL | | 235,087,866 | 188,833,000 |
| II. ASSETS | | | |
| 1 Non-Current Assets | | | |
| (a) Property, Plant & Equipment | 8 | 3,238,531 | 2,744,758 |
| (i) Tangible Assets | | - | - |
| (ii) Intangible Assets | | - | - |
| (iii) Capital Work-in-Progress | | - | - |
| (iv) Intangible Assets under Development | | - | - |
| (b) Non-Current Investments | 9 | 767,610 | 273,310 |
| (c) Deferred Tax Assets (Net) | | - | - |
| (d) Long-term Loans and Advances | 10 | 2,417,000 | 2,385,000 |
| (e) Other Non-Current Assets | | - | - |
| 2 Current Assets | | | |
| (a) Current Investments | | - | - |
| (b) Inventories | 11 | 193,787 | 461,724 |
| (c) Trade Receivables | 12 | 195,437,939 | 158,312,274 |
| (d) Cash and Cash Equivalents | 13 | 18,781,427 | 19,805,394 |
| (e) Short-term Loans and Advances | 14 | 8,845,016 | 2,152,957 |
| (f) Other Current Assets | 15 | 5,406,555 | 2,697,582 |
| TOTAL | | 235,087,866 | 188,833,000 |


As per our report of even date

For and on behalf of the Board,

For
Choudhary Choudhary & Co
Chartered Accountants



Alok Kumar Mishra
FRN 2910C
M.No 124184
UDIN : 21124184AAAACL8930
Place : MAHARASTRA
Date : 29-10-2021



Prince P Shah
(DIN 06680837)
(Managing Director)



Punit Popat
(DIN 02713064)
(Director)

OMNIPOTENT INDUSTRIES LIMITED

Statement of Profit and Loss for the Period ended on 31st July, 2021

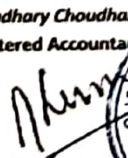
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(Amt. ₹)

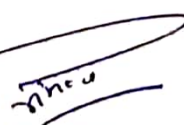
| Particulars | Note No. | For the period ended on 31st July 2021 | For the year ended on 31st March 2021 |
|---|----------|--|---------------------------------------|
| Revenue From Operations | 16 | 658,088,667 | 1,007,422,438 |
| Other Income | 17 | 204,038 | 1,119,943 |
| Total Revenue | | 658,292,705 | 1,008,542,382 |
| Expenses: | | | |
| Cost of Materials Consumed | | - | - |
| Purchases of Stock-in-Trade | 18 | 637,340,489 | 974,912,937 |
| Changes in Inventories | 19 | 267,937 | (273,250) |
| Employee Benefits Expense | 20 | 1,719,147 | 3,787,879 |
| Finance Costs | 21 | 106 | 4,043 |
| Depreciation and Amortization Expense | 8 | 325,079 | 1,039,713 |
| Other Expenses | 22 | 4,346,486 | 9,870,026 |
| Total Expenses | | 643,999,245 | 989,341,349 |
| Profit Before Tax and before Exceptional and Extraordinary Items | | 14,293,460 | 19,201,033 |
| Exceptional and Extraordinary Items | | - | - |
| Profit Before Tax and after Exceptional and Extraordinary Items | | 14,293,460 | 19,201,033 |
| Tax Expense : | | | |
| Current Tax | | 3,976,441 | 5,341,727 |
| Deferred Tax | | 12,863 | (92,655) |
| Profit/(Loss) for the year | | 10,304,156 | 13,951,962 |
| Earnings per Equity Share: | | | |
| Basic & Diluted | | 206.08 | 279.04 |
| No. of Equity Shares: | | | |
| Basic & Diluted | | 50,000 | 50,000 |


As per our report of even date

For and on behalf of the Board,

For
Choudhary Choudhary & Co.
Chartered Accountants

Alok Kumar Mishra
FRN 2910C
M.No 124184
UDIN : 21124184AAAAACL8930
Place : MAHARASTRA
Date : 29-10-2021




Prince P Shah
(DIN 06680837)
(Managing Director)




Punit Popat
(DIN 02713064)
(Director)

OMNIPOTENT INDUSTRIES LIMITED

Cash Flow Statement for the period ended 31st July, 2021

CIN: U74999MH2016PLC285902

(Amt. ₹)

| Particulars | Period ended on 31st July 2021 | Year ended on 31st March 2021 |
|--|--------------------------------|-------------------------------|
| (A) CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit After Extraordinary Item Before Taxation | 14,293,460 | 19,201,033 |
| <u>Adjustments for:</u> | | |
| Depreciation & Amortization | 325,079 | 1,039,713 |
| Interest and other income | (204,038) | (1,119,943) |
| Finance Costs | 106 | 4,043 |
| Short/Excess Provision Written Back | - | (79,203) |
| Loss on Sale of Property, Plant & Equipment | 62,045 | - |
| Operating profit before Working Capital changes | 14,476,652 | 19,045,643 |
| <u>Adjustments for changes in Working Capital:</u> | | |
| (Increase) / Decrease in Inventories | 267,937 | (273,250) |
| (Increase) / Decrease in Trade & Other Receivables | (37,125,666) | (84,608,993) |
| (Increase) / Decrease in Loans and Advances | (6,692,059) | (2,152,957) |
| (Increase) / Decrease in Other Current Assets | (2,708,973) | 15,148,453 |
| Increase / (Decrease) in Current Liabilities | 38,045,845 | 64,165,167 |
| Cash generated from Operations | 6,263,738 | 11,324,063 |
| <u>Direct Taxes:</u> | | |
| Taxes paid | 3,976,441 | 5,341,727 |
| Cash flow before extraordinary items | 2,287,297 | 5,982,336 |
| Extraordinary items | - | - |
| Net Cash from Operating activities | (A) 2,287,297 | 5,982,336 |
| (B) CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant & Equipment | (1,090,903) | (927,179) |
| Sales of Property, Plant & Equipment | 210,000 | - |
| (Increase) / Decrease in other Long Term Loans and Advances | (32,000) | (254,608) |
| Interest Income and other income | 204,038 | 1,119,936 |
| Investment In Gold | (494,300) | (273,310) |
| Net Cash from / (Used in) Investing activities | (B) (1,203,165) | (335,161) |
| (C) CASH FLOW FROM FINANCING ACTIVITIES | | |
| Increase / (Decrease) in other Long Term Borrowings | (2,107,994) | 13,143,490 |
| (Increase) / Decrease in other Long Term Loans and Advances | - | - |
| Increase / (Decrease) in other Short Term Borrowings | - | - |
| Subsidy from Government | - | - |
| Finance Costs | (106) | (4,043) |
| Net Cash (Used in) Financing activities | (C) (2,108,100) | 13,139,446 |
| Net Increase in Cash & Cash Equivalents (A + B + C) | (1,023,967) | 18,786,621 |
| Cash & Cash Equivalents at the beginning of the year | 19,805,394 | 1,018,773 |
| Cash & Cash Equivalents at the end of the year | 18,781,427 | 19,805,394 |

As per our report on even date,

For

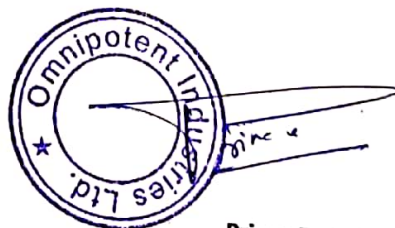
Choudhary Choudhary & Co

Chartered Accountants



Alok Kumar Mishra
FRN 2910C
M.No 124184
UDIN : 21124184AAAACL8930

For and on behalf of the Board,



Prince P Shah
(DIN 06680837)
(Managing Director)

Punit Popat
(DIN 02713064)
(Director)

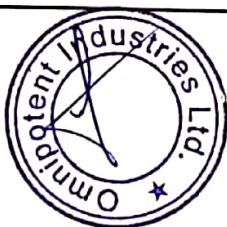
OMNIPOTENT INDUSTRIES LIMITED

Cash Flow Statement for the year ended 31st July, 2021

(Amt. ₹)

| Particulars | Period ended on 31st July 2021 | Year ended on 31st March 2021 |
|---|-----------------------------------|----------------------------------|
| Cash & Cash Equivalents at the beginning of the year | | |
| Cash on Hand | 531,459 | 945,969 |
| Balances with Scheduled Banks in Current & Deposit Account | 19,273,935 | 72,804 |
| | 19,805,394 | 1,018,773 |
| Cash & Cash Equivalents at the end of the year | | |
| Cash on Hand | 303,525 | 531,459 |
| Balances with Scheduled Banks in Current & Deposit Account | 18,477,902 | 19,273,935 |
| | 18,781,427 | 19,805,394 |
| Net Increase as disclosed above | (1,023,967) | 18,786,621 |

Note: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3 on Cash Flow Statement issued by the Institute of Chartered Accountants of India.



OMNIPOTENT INDUSTRIES LIMITED

Notes on Financial Statements for the period ended on 31st July, 2021

Note 1 : Share Capital

| Particulars | As at 31st July 2021 | | As at 31st March 2021 | |
|--|----------------------|-----------|-----------------------|----------|
| | Number | (Amt. ₹) | Number | (Amt. ₹) |
| <u>Authorised</u> Equity Shares of ` 10 /- each | 50,000 | 5,000,000 | 50,000 | 500,000 |
| <u>Issued</u> Equity Shares of ` 10 /- each | 50,000 | 500,000 | 50,000 | 500,000 |
| <u>Subscribed & fully Paid up</u> Equity Shares of ` 10 /- each | 50,000 | 500,000 | 50,000 | 500,000 |
| <u>Subscribed but not fully Paid up</u> Equity Shares of ` 10 /- each | - | - | - | - |
| Total | 50,000 | 500,000 | 50,000 | 500,000 |

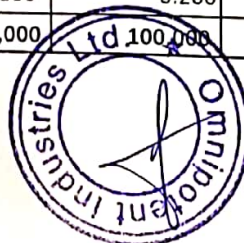
(i)The Company has only one class of shares referred to as equity shares having a par value of ` 10/- (ii)Holder of equity shares is entitled to one vote per share(iii) There are no calls unpaid.(iv) There are no forfeited shares.

Reconciliation of the number of shares outstanding as at March 31st, 2021 and 31st July, 2021:

| Particulars | Equity Shares | | | |
|---|----------------------|---------|-----------------------|---------|
| | As at 31st July 2021 | | As at 31st March 2021 | |
| | Number | | Number | |
| Shares outstanding at the beginning of the year | 50,000 | 500,000 | 50,000 | 500,000 |
| Shares Issued during the year | - | - | - | - |
| Shares bought back during the year | - | - | - | - |
| Any other movement | - | - | - | - |
| Shares outstanding at the end of the year | 50,000 | 500,000 | 50,000 | 500,000 |

Details of shareholders holding more than 5% shares as at March 31st, 2021 and 31st July, 2021 :

| Name of Shareholder | Equity Shares | | | |
|----------------------|----------------------|--------------|-----------------------|--------------|
| | As at 31st July 2021 | | As at 31st March 2021 | |
| | No. of Shares held | % of Holding | No. of Shares held | % of Holding |
| Prince P. Shah | 500 | 1.000 | 49,500 | 99.000 |
| Mayur V. Gogri | 100 | 0.200 | 500 | 1.000 |
| Punit K. Popat | 49,000 | 98.000 | - | 0.000 |
| Dhruvi B. Anadkat | 100 | 0.200 | - | 0.000 |
| Chirag M. Motta | 100 | 0.200 | - | 0.000 |
| Sachin S. Viswakarma | 100 | 0.200 | - | 0.000 |
| Urmi C. Motta | 100 | 0.200 | - | 0.000 |
| Total | 50,000 | 100.000 | 50,000 | 100.000 |



OMNIPOTENT INDUSTRIES LIMITED

Notes on Financial Statements for the year ended on 31st July, 2021

Note : 2 Reserves & Surplus

(Amt. ₹)

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|--|-------------------------|--------------------------|
| Surplus | | |
| Opening balance | 17,716,711 | 3,843,954 |
| Add: Net Profit/(Net Loss) for the current year | 10,304,156 | 13,951,961 |
| Add: Short/Excess provision of Income Tax of earlier year adjusted | - | (79,203) |
| Closing Balance | 28,020,867 | 17,716,711 |
| Total | 28,020,867 | 17,716,711 |

Note 3 : Long-term Borrowings

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|------------------------|-------------------------|--------------------------|
| (II) Unsecured: | | |
| From others | 11,035,496 | 13,143,490 |
| Total | 11,035,496 | 13,143,490 |

Note 4 : DEFERRED TAX LIABILITY

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|--|-------------------------|--------------------------|
| Balance as on 01.04.2021 | - | |
| Add : Provision made during the year | 12,863 | |
| | 12,863 | |
| Less : Opening Balance of Deferred Tax Asset adjusted during | 73,756 | (73,756) |
| | (60,893) | (73,756) |
| Total | (60,893) | (73,756) |

Note 5 : Trade Payables

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|--|-------------------------|--------------------------|
| (I) Total outstanding dues of micro and small enterprises (Refer Note 26.5) | - | - |
| (II) Total outstanding dues of creditors other than micro and small enterprises | 185,134,865 | 150,552,655 |
| Creditors for Goods | 184,680,030 | 150,537,655 |
| Creditors for Expenses | 454,835 | 15,000 |
| Total | 185,134,865 | 150,552,655 |



OMNIPOTENT INDUSTRIES LIMITED**Notes on Financial Statements for the year ended on 31st July, 2021****Note 6 : Other Current Liabilities**

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|------------------------|----------------------|-----------------------|
| Advances | - | 52,148 |
| Statutory dues payable | 457,928 | 754,269 |
| Other Payables | 681,435 | 845,754 |
| Total | 1,139,364 | 1,652,171 |

Note 7 : Short Term Provisions

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|--|----------------------|-----------------------|
| Provision for Income Tax | | |
| Opening Balance | 5,341,727 | 1,250,000 |
| Add : Provision made during the period | 3,976,441 | 5,341,727 |
| Less : Adjusted during the year | - | 1,250,000 |
| Total | 9,318,168 | 5,341,727 |

Note 9 : Non Current Investments

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|--------------|----------------------|-----------------------|
| Investment | | |
| Gold | 767,610 | 273,310 |
| Total | 767,610 | 273,310 |

Note 10 : Long-term Loans and Advances

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|---------------------|----------------------|-----------------------|
| Advance to Director | | |
| Loans & Advances | | |
| Security Deposits | 2,417,000 | 2,385,000 |
| Total | 2,417,000 | 2,385,000 |

Note 11 : Inventories

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|----------------|----------------------|-----------------------|
| Finished Goods | 193,787 | 461,724 |
| Total | 193,787 | 461,724 |



OMNIPOTENT INDUSTRIES LIMITED

Notes on Financial Statements for the year ended on 31st July, 2021

Note 12 : Trade Receivables

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|---|-------------------------|--------------------------|
| Trade receivables outstanding for a period less than six months from the date they are due for payment | | |
| Secured, considered good | - | - |
| Unsecured, considered good | 195,437,939 | 158,312,274 |
| Unsecured, considered doubtful | - | - |
| Less: Provision for doubtful debts | - | - |
| | 195,437,939 | 158,312,274 |
| Trade receivables outstanding for a period more than six months from the date they are due for payment | | |
| Secured, considered good | - | - |
| Unsecured, considered good | - | - |
| Unsecured, considered doubtful | - | - |
| Less: Provision for doubtful debts | - | - |
| | - | - |
| Total | 195,437,939 | 158,312,274 |

Note 13 : Cash and cash Equivalents

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|--|-------------------------|--------------------------|
| (a) Bank Balance : | | |
| With Scheduled Banks in Current Accounts | 18,477,902 | 19,273,935 |
| Total (a) | 18,477,902 | 19,273,935 |
| (b) Cash on hand | 303,525 | 531,459 |
| Total (b) | 303,525 | 531,459 |
| Total(a+b) | 18,781,427 | 19,805,394 |

Note 14 : Short-term Loans and Advances

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|----------------------|-------------------------|--------------------------|
| Advances recoverable | 8,845,016 | 2,152,957 |
| Total | 8,845,016 | 2,152,957 |

Note 15 : Other Current Assets

| Particulars | As at 31st July 2021 | As at 31st March 2021 |
|---------------------------------------|-------------------------|--------------------------|
| Income Tax Assets | | |
| Goods & Service tax credit receivable | 3,012,184 | 1,540,173 |
| Other Current Assets | 2,394,371 | 1,126,806 |
| | - | 30,603 |
| Total | 5,406,555 | 2,697,582 |



OMNIPOTENT INDUSTRIES LIMITED

Notes on Financial Statements for the year ended on 31st July, 2021

Note 8 : Property, Plant & Equipment

| Particulars | Gross Block | | | | | Accumulated Depreciation/Amortization | | | | Net Block | |
|------------------------------|------------------------------|---------------------------|---------------------------------------|------------------------------|------------------------------|---------------------------------------|-----------------------|------------------------------|------------------------------|-------------------------------|--|
| | Balance as at 1st April 2021 | Additions during the year | Disposals/adjustments during the year | Balance as at 31st July 2021 | Balance as at 1st April 2021 | Provided for the period | Reversed on disposals | Balance as at 31st July 2021 | Balance as at 31st July 2021 | Balance as at 31st March 2021 | |
| (I) TANGIBLE ASSETS : | | | | | | | | | | | |
| (A) MAHARASTRA: | | | | | | | | | | | |
| Plant and Machineries | | | | | | | | | | | |
| Plant and Machinery | 1,812,638 | 109,789 | - | 1,922,428 | 360,787 | 92,333 | - | 453,120 | 1,469,308 | 1,451,852 | |
| Motor Vehicle | 853,500 | - | 414,000 | 439,500 | 229,346 | 39,229 | 141,950 | 126,625 | 312,875 | 624,154 | |
| Office Equipments | 126,501 | 14,982 | - | 141,483 | 59,522 | 11,192 | - | 70,713 | 70,770 | 66,979 | |
| Furniture and Fixtures | | | | | | | | | | | |
| Furniture | 499,947 | 127,125 | - | 627,072 | 206,922 | 31,727 | - | 238,649 | 388,424 | 293,025 | |
| Computers | | | | | | | | | | | |
| Computer System | 995,774 | 832,650 | - | 1,828,424 | 709,743 | 145,765 | - | 855,508 | 972,916 | 286,031 | |
| Total (i) | 4,288,360 | 1,084,547 | 414,000 | 4,958,907 | 1,566,318 | 320,246 | 141,950 | 1,744,614 | 3,214,293 | 2,722,042 | |
| (B) GUJARAT: | | | | | | | | | | | |
| Plant and Machineries | | | | | | | | | | | |
| Plant and Machinery | - | 6,356 | - | 6,356 | - | 38 | - | 38 | 6,318 | - | |
| Computers | | | | | | | | | | | |
| Computer | 34,737 | - | - | 34,737 | 12,022 | 4,795 | - | 16,817 | 17,920 | 22,715 | |
| Total(ii) | 34,737 | 6,356 | - | 41,093 | 12,022 | 4,833 | - | 16,855 | 24,238 | 22,715 | |
| Total(i+ii) | 4,323,098 | 1,090,903 | 414,000 | 5,000,000 | 1,578,340 | 325,079 | 141,950 | 1,761,469 | 3,238,531 | 2,744,758 | |
| Previous Year | 418,118 | 2,977,801 | - | 3,395,919 | 247,482 | 291,145 | - | 538,627 | 2,857,292 | - | |



OMNIPOTENT INDUSTRIES LIMITED

Notes on Financial Statements for the year ended on 31st July, 2021

Note 16 : Revenue From Operations

(Amt. ₹)

| Particulars | For the period ended 31st July 2021 | For the year ended 31st March 2021 |
|----------------------------|--|---------------------------------------|
| (a) Sale of Products | 658,088,667 | 1,006,930,967 |
| (b) Other Operating Income | | |
| Commission Income | - | 351,472 |
| Consultancy Fee | - | 140,000 |
| Total | 658,088,667 | 1,007,422,438 |

Note 17 : Other Income

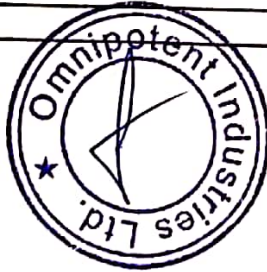
(Amt. ₹)

| Particulars | For the period ended 31st July 2021 | For the year ended 31st March 2021 |
|-----------------------------|--|---------------------------------------|
| Discount | 356 | 5,793 |
| Hauling Income | - | 20,832 |
| Loading & Unloading Charges | 1,150 | 5,500 |
| written off balances | 202,532 | 985,777 |
| Transportation Charges | ₹ | ₹ |
| Foreign Currency Gain | - | 68,345 |
| Other Income | - | 33,697 |
| Total | 204,038 | 1,119,943 |

Note 18 : Purchases of Stock-in-Trade

(Amt. ₹)

| Particulars | For the period ended 31st July 2021 | For the year ended 31st March 2021 |
|--------------|--|---------------------------------------|
| Bitumen | 637,340,489 | 974,912,937 |
| Total | 637,340,489 | 974,912,937 |



OMNIPOTENT INDUSTRIES LIMITED

Notes on Financial Statements for the year ended on 31st July, 2021

Note 19 : Changes in Inventories

| | | (Amt. ₹) | |
|--|--|----------------------|--|
| Particulars | For the period ended 31st July 2021 | (Increase)/ Decrease | |
| (a) Inventory at the end of the year Finished Goods | 193,787 | 461,724 | |
| Total (a) | 193,787 | 461,724 | |
| (b) Inventory at the beginning of the year Finished Goods | 461,724 | 188,474 | |
| Total (b) | 461,724 | 188,474 | |
| Total (b-a) (Increase) | 267,937 | (273,250) | |

Note 20 : Employee Benefits Expense

| | | (Amt. ₹) | |
|-------------------|--|---------------------------------------|--|
| Particulars | For the period ended 31st July 2021 | For the year ended 31st March 2021 | |
| <u>Salaries:</u> | | | |
| Staff Salary | 1,563,988 | 3,411,746 | |
| Director's Salary | 100,000 | 300,000 | |
| Staff Welfare | 55,159 | 76,134 | |
| Total | 1,719,147 | 3,787,879 | |

Note 21 : Finance Costs

| | | (Amt. ₹) | |
|-----------------------------|--|---------------------------------------|--|
| Particulars | For the period ended 31st July 2021 | For the year ended 31st March 2021 | |
| Bank Commission and Charges | 106 | 4,043 | |
| Total | 106 | 4,043 | |

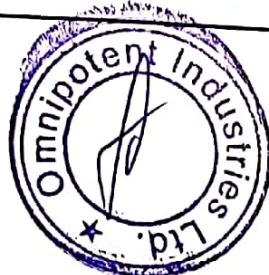


OMNIPOTENT INDUSTRIES LIMITED

Notes on Financial Statements for the year ended on 31st July, 2021

Note 22 : Other Expenses

| | | (Amt. ₹) | |
|------------------------------------|--------------------|--|---------------------------------------|
| Particulars | | For the period ended 31st July 2021 | For the year ended 31st March 2021 |
| (a) Direct Expenses | | | |
| Import Expense | | 180,000 | 478,735 |
| Harware Expense | | 57,600 | 172,917 |
| Plant Expense | | - | 635,575 |
| Lab Expense | | - | 28,000 |
| Warehousing Exps | | 200,000 | 615,820 |
| Labour | | 31,525 | 6,490 |
| Transportation Expense | | 1,056,006 | 2,312,397 |
| Other Expenses | | 4,000 | 15,340 |
| Processing Charges | | 416,543 | 306,870 |
| | Total (a) | 1,945,674 | 4,572,144 |
| (b) Administrative Expenses | | | |
| Auditor's Remuneration | | 50,000 | 150,000 |
| Business Promotion | | 76,465 | 111,655 |
| Commission & Brokerage | | 235,922 | 1,941,041 |
| Conveyance Exp | | 28,808 | 45,655 |
| Delayed payment charges | | | 34,674 |
| Insurance | | 187,696 | 498,439 |
| Internet & Communication | | 62,042 | 150,909 |
| Power & Fuel | | 53,690 | 80,510 |
| Printing & Stationary | | 24,672 | 137,182 |
| Professional Fees | | 3,000 | 209,083 |
| Rent | | 140,000 | 188,000 |
| Repairs & Maintainence | | 30,603 | 165,621 |
| <u>Other Expenses</u> | | - | |
| Cargo Handling Charges | | - | |
| Additional Storage Charges | | - | 66,000 |
| Contract Charges | | 255,000 | |
| Office Expenses | | - | 200,000 |
| Other Service Charges | | 1,167,266 | 1,223,664 |
| Trade Discount | | 19,806 | 36,268 |
| Miscellaneous Expenses | | - | 47,436 |
| Loss on Sale of Fixed Assets | | 2,846 | 11,745 |
| | | 62,045 | |
| | Total (b) | 2,399,862 | 5,297,882 |
| | Total (a+b) | 4,345,536 | 9,870,026 |



OMNIPOTENT INDUSTRIES PVT. LTD.
Registered Office : 1/11, damji Nenshi Wadi, Station road, Bhandup West, Mumbai, Maharashtra-400078
CIN NO : U74999MH2016PLC285902, Email : info@omnipotent.co.in / cs@omnipotent.co.in
Phone No : , Fax No : , Website : WWW.OMNIPOTENT.CO.IN

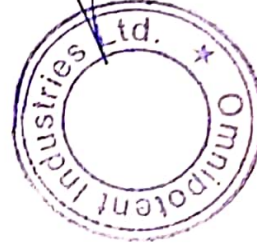
Segment wise Revenue, Results and Capital Employed for the period ended 31.07.2021

| PARTICULARS | Maharashtra | | Gujrat | | Maharashtra | | Gujrat | |
|--|-----------------------|---------|-----------------------|---------|-----------------------|---------|-----------------------|---------|
| | Period ended | | Period ended | | Year ended | | Year ended | |
| | 31.07.2021 | Audited | 31.07.2021 | Audited | 31.03.2021 | Audited | 31.03.2021 | Audited |
| 1) Segment Revenue | | | | | | | | |
| A) Bitumen | 379,033,290.11 | | 279,055,376.80 | | 747,153,076.53 | | 259,777,889.98 | |
| B) Other Operating Income | | | | | 491,472.00 | | | |
| C) Other Income | 204,037.82 | | | | 1,119,943.00 | | | |
| Total | 379,237,327.93 | | 279,055,376.80 | | 748,764,491.53 | | 259,777,889.98 | |
| 2) Segment Results (Profit/(Loss) before tax and Interest from each segment) | | | | | | | | |
| | 13,025,469.56 | | 1,268,096.24 | | 14,476,520.00 | | 4,728,555.00 | |
| Total | 13,025,469.56 | | 1,268,096.24 | | 14,476,520.00 | | 4,728,555.00 | |
| Less : Interest Expenses | 106.00 | | | | 4,043.00 | | | |
| Other unallocable expenditure (net of unallocable income) | | | | | | | | |
| Total Profit Before Tax | 13,025,363.56 | | 1,268,096.24 | | 14,472,477.00 | | 4,728,555.00 | |
| Capital Employed (Segment Assets - Segment Liabilities) | | | | | | | | |
| | 33,173,384.00 | | 6,382,979.00 | | 25,818,308.53 | | 5,468,135.78 | |
| Total | 33,173,384.00 | | 6,382,979.00 | | 25,818,308.53 | | 5,468,135.78 | |

Place : MAHARASTRA
Date : 29.10.2021



By order of the Board
For Omnipotent Industries Pvt. Ltd.



Prince P Shah
(DIN 06680837)
(Managing Director)

Punit Popat
(DIN 02713064)
(Director)

Annexure – I

OMNIPOTENT INDUSTRIES LIMITED

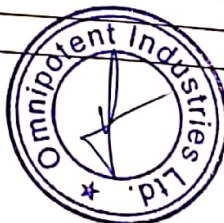
Disclosures required pursuant to Accounting Standard -18 on "Related Party Disclosures" is as follows:
Below transactions were done with related parties during the period from
01st April, 2021 to 31st July, 2021

STATEMENT OF RELATED PARTY TRANSACTIONS AS RESTATED

The company has entered into following related party transactions for the periods covered under audit. Such parties and The company has entered into related party transactions with below mentioned parties and transactions are identified as per accounting standard 18 issued by Institute of Chartered Accountants of India for the periods covered under audit:

| <u>Name of the Related Party</u> | <u>Relationship</u> |
|----------------------------------|-----------------------|
| Punit K. Popat | Director |
| Prince P. Shah | Director |
| Aruna P. Shah | Mother of Director |
| Reema Prince Shah | Spouse of Director |
| Global Enterprises | Promoter Group Entity |
| Omnipotent Industries | Promoter Group Entity |

| <u>Particulars</u> | <u>(Rs. In lakhs)</u> | |
|--|-----------------------|-------------------|
| | <u>31.07.2021</u> | <u>31.03.2021</u> |
| Prince P. Shah | | |
| Reimbursement | | |
| Remuneration Paid | 1.96 | 0.00 |
| Payment | 1.00 | 3.00 |
| Share transfer | 1.26 | 0.85 |
| | 0.00 | 4.90 |
| Reema P Shah | | |
| Salary | 0.00 | 4.95 |
| Aruna Pratap Shah | | |
| Office Rent | 0.40 | 1.33 |
| Global Enterprises Transactions | | |
| Loan Taken | | |
| Repaid during the year | 27.20 | 176.89 |
| | 6.12 | 45.46 |
| Omnipotent Industries | | |
| Sales | | |
| Purchase | 4.44 | 17.46 |
| Advances Given | 0.00 | 0.7 |
| | 62.62 | 0.00 |
| Punit K. Popat | | |
| Remuneration | 1.75 | 5.80 |



| Particulars | 31.07.21 | 31.03.21 |
|---|-----------------|-----------------|
| Prince P. Shah (Advance Recoverable net of payable) | 3.68 | 4.32 |
| Reema P Shah | 0.00 | 0.00 |
| Aruna Pratap Shah (Deposit net of payable) | 0.37 | 0.63 |
| Global Enterprises (Loan Payable) | 110.35 | 131.43 |
| Omnipotent Industries (Advance Recoverable) | 64.11 | 14.67 |
| | | |

